

HOUSE BILL 96

By Moore

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, Part 10, relative to classification and assessment of agricultural, forest and open space land.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1004, is amended by adding the following language as a new, appropriately designated subdivision:

() "Individual" means a natural person;

SECTION 2. Tennessee Code Annotated, Title 67, Chapter 5, Part 10, is amended by adding the following language as a new, appropriately designated section:

§ 67-5-10__.

(a) Notwithstanding provisions of § 67-5-1004 to the contrary, a tract of land not meeting the minimum size requirements of § 67-5-1004 for classification and assessment as agricultural, forest or open space land may be aggregated with other property in order to meet the minimum size requirements; provided, that:

(1) All property to be aggregated is owned by individuals;

(2) Any individual owning a portion of the aggregated property is related by blood, marriage or adoption to all other individuals owning portions of the aggregated property; and

(3) Any parcel to be included in the aggregate is contiguous to at least one (1) other parcel in the aggregate.

(b) The application for classification and assessment under this part of the aggregated property shall be made by all owners of the property.

(c) The aggregated property shall be classified and assessed under this part, if the aggregated property meets the minimum size requirements of § 67-5-1004 and the assessor of property determines that the aggregated property meets all other requirements for classification and assessment as agricultural, forest or open space land.

(d) If ownership of the aggregated property changes in any manner, then all land included in the aggregated property shall cease to qualify as agricultural, forest or open space land unless a new application for classification and assessment is filed pursuant to the provisions of §§ 67-5-1005, 67-5-1006, or 67-5-1007 and the assessor determines that the land for which the new application is filed meets all requirements for classification and assessment as agricultural, forest or open space land.

SECTION 3. This act shall take effect January 1, 2010, the public welfare requiring it.